

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

JOHN G. McMILLAN,)	Case No. 1:06CV00850
)	
Claimant/Appellant,)	JUDGE SARA LIOI
)	
vs.)	
)	<u>JUDGMENT ENTRY</u>
)	
LTV STEEL COMPANY, INC,)	
)	
)	
Debtor/Appellee.)	

For the reasons set forth in the Memorandum Opinion filed contemporaneously with this Judgment Entry, it is hereby **ORDERED, ADJUDGED** and **DECREED** that Appellant's appeal is **DENIED**, and the bankruptcy court's orders sustaining Debtor's objection to Appellant's administrative claim and denying Appellant's motion for reconsideration are **AFFIRMED**. This case is closed.

IT IS SO ORDERED.

Dated: September 26, 2007

s/ Sara Lioi
Hon. Sara Lioi
United States District Judge